## IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF TENNESSEE AT KNOXVILLE

UNITED STATES OF AMERICA,	)	
Plaintiff	)	
v.	)	No. 3:07-cv-83 (Phillips/Shirley)
JOSEPH A. BUAIZ, JR., BONNIE BUAIZ,	)	(Timps, similey)
THE GOLDEN LIGHT MINISTRY, and MERL ALAN CRUMPLEY,	)	
Defendants	)	
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## **MEMORANDUM AND ORDER**

The court finding that jurisdiction over this case is conferred by 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402 and 7403, and that the order in question does not involve a controlling question of law as to which there is a substantial ground for difference of opinion, and that an immediate appeal would not materially advance the ultimate termination of this litigation, plaintiff's motion for an order certifying an immediate appeal and to stay proceedings [Court Files #20; #21; and #22] are hereby DENIED.

## ENTER:

s/ Thomas W. Phillips
UNITED STATES DISTRICT JUDGE